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ABSTRACT

Budget planning strategies in the academic environment are discussed in light of the discouraging fiscal expectations confronting colleges and universities. The contextual implications of institutional planning processes are considered with specific reference to strategies available to decisionmakers at different levels of the organizational structure. Critical timing, use of budget formulas, enrollment projections, and institutional priorities are discussed in terms of the maximum impact of both short- and long-term planning. Four major scenarios for budget planning strategies are described. They include: growth, no growth, reduction, and crisis. The importance of accurate analysis of enrollment trends to facilitate budget planning is emphasized. The use of information systems in budget planning is also discussed. It is suggested that information systems in a planning environment will function more effectively if they are structured on two levels: (1) general questions on institutional characteristics, and (2) the impact of changes on the institution. Reallocation of resources is also discussed as a possible budgeting strategy. The Academic Resource Evaluation Guideline information system developed at the University of Calgary to assist budget planners with questions relating to resource allocation is described. (Author/SP)

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**BUDGET PLANNING MODELS:
THE CRISIS FOR INFORMATION SYSTEMS**

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"BUDGET PLANNING MODELS: THE CRISIS FOR INFORMATION SYSTEMS"

ABSTRACT

In the current climate of higher education, the fiscal expectations confronting colleges and universities are not especially encouraging. What is even more alarming is the pervasive confusion surrounding institutional planning for both the long and short range. The dynamics of fiscal planning and the operational definitions which translate planning theory into exercises and, subsequently, into specific paths of action need to be examined. Existing budget planning models often fail to adapt to current institutional needs and contexts. One has only to scan the goals and objectives sections of many institutional planning documents to realize the divergence between planning and institutional realities.

This paper examines some of the conventional wisdom surrounding the notion of budget planning in an academic environment. The contextual implications of institutional planning processes are considered in light of various strategies available to decision makers at different levels of the organizational structure. Such factors as critical timing, use of budgeting formulas, enrollment projections and institutional priorities are discussed in terms of the maximum impact of budget planning both in the short and long term. The paper also deals with the information requirements imposed by various planning strategies.

INTRODUCTION

Budget planning strategies represent one of the means which institutions have at their disposal to bring both academic and non-academic units in line

with the perceived objectives and priorities of the institution. Paradoxically, utilization of many current strategies have evolved as a reaction to crisis rather than as measures to avoid various institutional crises of both a financial and academic nature.

Any discussion of budget planning should recognize that not all priorities arise within the institution. Public colleges and universities are entering a period when funding will be limited yet political bodies and labor market conditions will exert pressures to alter the composition of academic programs, and institutions will be constrained to meet these imposed priorities through planning and internal reallocation.

It can be argued, quite simplistically, that past enrolment patterns dictate future institutional budget planning practices. Even in a period of stable or declining enrolments some faculties fare better than others. With internal shifts in enrolment, pressure mounts for some form of reallocation. If these shifts are also accompanied by a general slowing of the rate of increase or actual decline in operating appropriations along with an increase to the costs associated with various support activities, pressure for internal reallocation of resources becomes more imperative. Typically, there are several responses, the most obvious of which is an attempt to halt the trend in the annual increase in expenditures. It is not surprising that an institution moving from a period of sustained growth to a period of uncertainty and reduced income should hold to incremental budgeting. The traditional task of management during periods of growth has been to allocate income from various sources proportionately among the academic and support programs within the institution, often with very little regard to institutional goals and priorities, the general philosophy being that there will be enough to go around.

Institutional priority statements usually confine themselves to the need for new programs rather than the need for examining the distribution of resources among existing programs.

BUDGET PLANNING STRATEGIES

Sheer force of habit leads institutions to respond to financial crisis with across-the-board budget cuts. What has often forced executive management to consider alternative strategies has been the fact that attempts to hold expenditures in line with diminished resources comes too late. The gap between operating budgets and income has widened to the point where the problem is not one of merely limiting current expenditures, but of preventing deficits from expanding in succeeding budget cycles--the need to take effective steps designed to cope with the internal forces which caused the deficits. There is also the realization that across-the-board reductions will place unrealistic stresses on smaller academic units. At the same time, they often lack the machinery and the organizational structure to deal effectively with alternative allocation strategies. Incremental budgeting in either direction does not, in principle, seem to pose a problem but in practice, major incremental decreases must be made over a period of time--unless they are to be totally disruptive. A prime example of this came while I was serving on the administrative staff of The University of Cincinnati. During a major study of the university's past, present, and future budgeting practices conducted in 1977, it became apparent that the average annual rate of expenditures over the last ten years of approximately 13 percent would have to be reduced to a 5 or 6 percent annual rate of growth in the immediate future, with further curtailment in subsequent years. It was at the same time obvious that the university lacked the management techniques and institutional priorities for coping with

such a situation in a way that would ensure the integrity of our academic programs. Deficits in the last few years had been covered by drawing on reserves and borrowing from unrestricted endowments. These funds had been exhausted and we were also committed to a schedule of paying back the endowments.

TIMING AND FISCAL PLANNING

Institutions usually turn to resource reallocation strategies when incremental budgeting threatens to disrupt the academic integrity of its programs, therefore it is important to stress the element of timing. Planning for reallocation should begin prior to the onslaught of serious fiscal restraint. It is equally important to view reallocation as an ongoing planning exercise. Reallocation strategies force university management to formulate a clear set of institutional priorities and also to evaluate the adequacy of its information systems. There are four major scenarios for considering budget planning strategies:

FISCAL PLANNING CONTEXTS

<u>FUNDING (operating appropriation)</u>	<u>BUDGET</u>	<u>ALLOCATION STRATEGIES</u>
Growth	Increased Funding Creation of New Programs Growth of Fixed Costs	1. Incremental allocation. 2. Allocation of new operating funds based on institutional priorities
No Growth	Continuation Budget (inflationary increments, use of Reserves)	1. Incremental allocation for inflation 2. Reallocation
Reduction	Reduced Appropriations Depletion of Reserves	1. Decremental allocation 2. Reallocation
Crisis	Major cuts in Appropriations Continuing Deficits	1. Program termination 2. Limited reallocation

Though I want to consider budget planning in the context of no growth and severe fiscal constraint, it is worth mentioning that most *growth* periods are deceptive. Historically, new resources are barely adequate and usually lag at least a year behind the expanded needs of the institution. Various faculties feel the effect of increased load and demand before additional funds are available. In such a period, it is difficult to plan because most of the emphasis is placed on eliminating the stress already experienced. Very little attention is given to reallocation as a means of transferring resources from units with limited load demands to those experiencing the greatest stress. At the same time new programs, many of them with a social emphasis, are being implemented. This tends to increase stress in existing units. The emphasis is on catching up rather than a careful consideration of the implications of current allocation decisions. Need is demonstrated primarily by enrolment and student credit hour loads.

ENROLMENT FORECASTS AND PLANNING

One of the factors which contributes to the build-up of stress within the institution during the transitional period from a growth environment to one of stabilization and even decline is enrolment forecasting. The tendency to ignore the differential stress experienced by various academic units on the grounds that future allocations will provide the resources necessary to meet increased demand is fostered by the nature of enrolment forecasting as a political process. The basic notion is that continued growth in the institution will provide additional resources therefore alleviating any need for reallocation. This attitude is possibly more insidious in systems based on an enrolment funding model, but is certainly not restricted to such environments alone. Those charged with providing enrolment forecasts for the insti-

tution are under considerable political pressure to adhere to the principle of the uniformity of nature--essentially, that future will resemble the past. No one wants to take the responsibility for suggesting a reversal of growth trends. As a result the problems of resource redistribution within the institution are continually ignored.

Currently, there is a quite different problem confronting forecasters. On the force of recent enrolment declines in various regions of the United States and Canada and the obvious demographic trends at work in the traditional post-secondary cohort there is a strong tendency for institutional forecasters to be pessimistic. The subsequent impact on budget planners is profound and provides a ready rationale for shifting from across-the-board incremental allocations to a similar process of uniform reductions. The stress already built up within the institution is compounded.

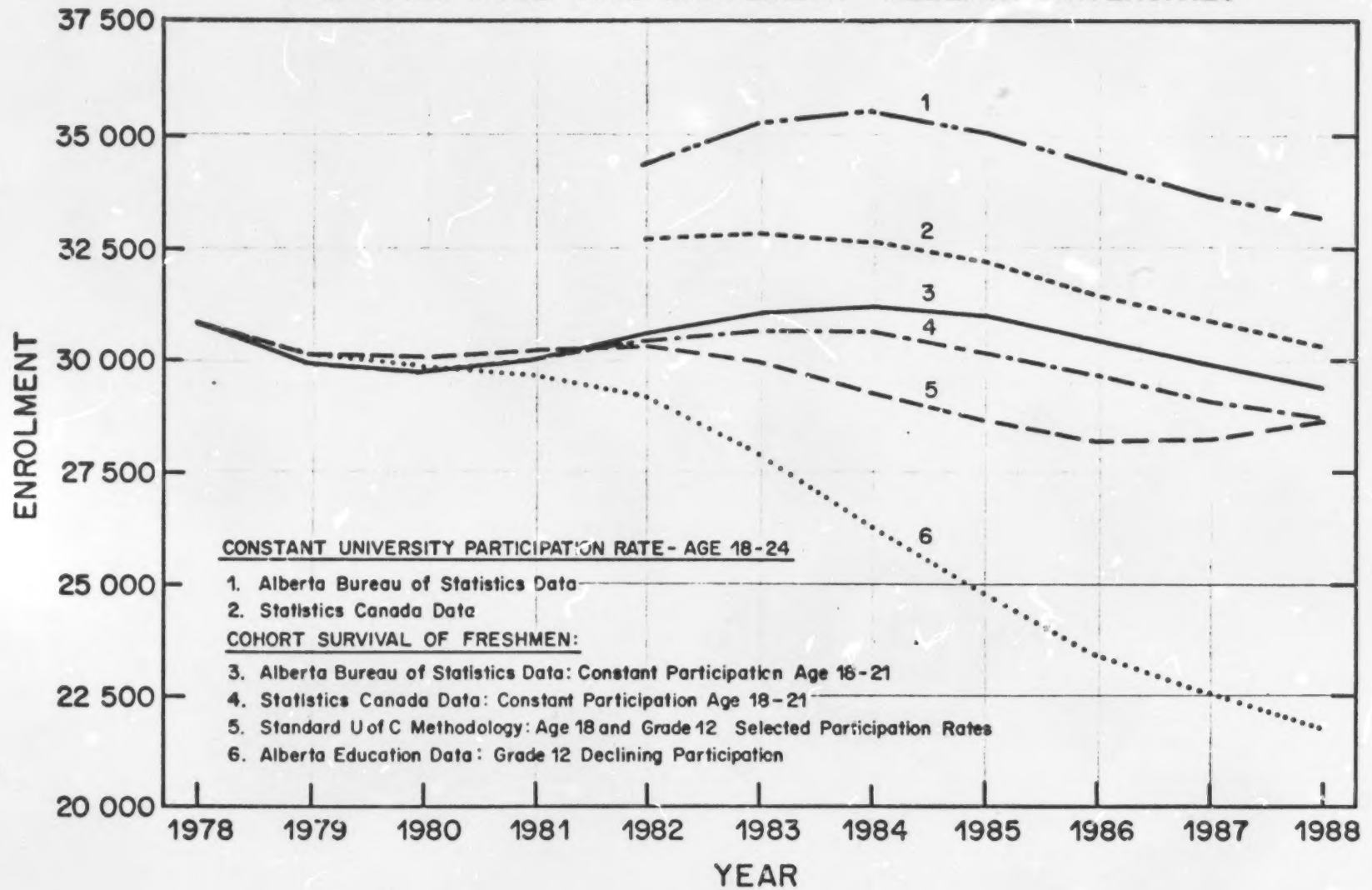
Recently, while preparing a report on demographic trends and university level enrolment prospects in the Province of Alberta, I found myself in the position of attempting to counter the prevailing attitude that we were beginning a period of progressive decline. This attitude was grounded in recent small declines in university full-time enrolment in the province and far more serious trends currently being experienced in the eastern provinces. The main thrust of my analysis was to try and show that there are sufficient regional differences such as interprovincial migration and economic growth which made the demographic trends for Alberta quite unique. Consequently, the outlook for post-secondary enrolment was more likely to be one of moderate and short-term decline followed by slow growth. At the same time that I attempted to moderate the prevailing view I had to be careful not to mislead the university community into believing that a period of relative stability

would not lead to continued problems resulting from internal shifts in demand for specific university programs.

While enrolment projections are used for a number of purposes such as estimating income from fees and governmental subsidy, their most effective use may be obscured by their very nature as projection. We view them as extrapolations of present trends but ignore the process of working back from the projected scenario. If we knew in advance, as the late Chairman would say, that we are going to take a long march, then it is reasonable to plan in advance the best way to arrive at our destination. Enrolment projections should be used as targets or future scenarios. From this perspective it is important that multiple projections be prepared, some of which are designed to describe the boundary conditions within which our most likely projections will operate. Many planning groups are confronted with a single projection. This may not be viewed as a problem when considering very short range decisions, but short range decisions, of necessity, must be viewed in terms of their long range implications. Therefore a single short term projection should be accompanied by multiple longer term projections organized into three groupings: best cases, worst cases, and central cases. The graphs in Figure 1 provide an example of this technique which is frequently used for population projections but does not seem to have much currency in institutional planning. The importance is not to emphasize the difference in projection techniques but rather to provide budget planners with a variety of possible scenarios to consider. The value of considering a variety of future states of the institution is not simply to dwell on the budgetary implications at some point in the future, but to go through the exercise of working back from this point to the present in order to answer the question what action must be taken now

FIGURE 1

PROJECTED FULL-TIME ENROLMENT - ALBERTA UNIVERSITIES



and at different points along the line to avoid the problems based on the projections?

PLANNING AND INFORMATION

Budget decision makers seldom have a clear idea of the impact of allocation on specific units or programs. This basic problem seems to apply equally to incremental and decremental allocations. I do not want to suggest that this failing rests solely on the shoulders of those responsible for making the allocations. When units are asked to indicate the operational implications of alternative allocation targets, responses range from the sublime to the ridiculous. I am often reminded of the response of one unit director who summed up his reaction to several allocation alternatives in a single thought. "Like Saint Augustine, we will continue to hoe our garden". It is not unusual for a unit to respond to a scenario of reduced allocations, that it will be necessary to cut out a basic component of its curriculum when in fact other areas of its budget such as travel and supplies will actually be cut back. Certainly, at some point basic programs will be impacted if reductions continue over a period of years, but the point I want to illustrate is that institutional decision makers are rarely in a position to know when that point will be reached.

On the other side of the coin it seems reasonable to suggest that allocations are often never intended to be program specific: they merely represent expenditure targets which are divorced from real academic decisions and goals.

Information systems available to decision makers do not provide data on the impact of previous allocations on institutional programs. Most academic information systems are designed to provide data on a variety of factors which purport to describe the current state of institutional programs.

The usual indicators include enrolments by course level, average weekly student hours taught, student/faculty FTE ratios, budgeted expenditure per student FTE, etc. Even if these indicators are arranged in historical sequence in order to map trends it is difficult to differentiate between the impact of a variety of factors which are important to the budget planners:

1. Previous budget allocations
2. Internal demand shifts
3. Curriculum changes
4. Service load versus program load
5. Part-time enrolment trends
6. Participation rates
7. Occupational demand versus supply

Current use of information systems in budget planning suggests a misunderstanding of their most effective use. Budget planners are essentially interested in identifying the acceptable limits of growth or decline by monitoring two things: the composition of enrolment increases and workload shifts. These shifts can be viewed from two perspectives--horizontal and vertical. The vertical perspective compares a unit or program with other units, while the horizontal comparison attempts to identify how a unit compares to itself over a period of years without regard to the relative performance of other units. I do not want to suggest that questions of this type should not be raised by budget planners; at some point they must be asked. It is simply that the planning should not begin with issues suggested by the comparisons mentioned above. Information systems in a planning environment will function more effectively if they are structured in two levels. The first level entails a general question about changes which the institution is undergoing internally and externally, while the

second level explores the impact of these changes on various components of the institution.

It is helpful at this point to provide an example. In 1976 The University of Calgary implemented a University College program designed for students in the first two years of their university program. In most instances students move into the respective faculties in their third year of a four year program, the first two years are spent in a general curriculum. As a result of this restructuring, we have found it increasingly difficult to track students through the systems and anticipate enrolment in specific faculties. Students in greater numbers are spending more than two years in the University College therefore moving into the faculties in their fourth year, while some appear headed for a bachelor of general studies degree. At about the same time the participation rate among high school graduates eligible for matriculation began declining sharply. We are not sure whether the decline is due to trends of stopping out for several years before going on to the university, entering university transfer programs in the public colleges and technical institutes, or going directly into the labor market. I do not want to suggest that these two problems are in any way related but their implications for budget planning are profound and our traditional information systems do not allow us to analyze trends of this type. We have developed a student traceback model designed to look backward in time at the route a student has taken to gain his present place in the system. Therefore we are able to give fairly specific answers to some of the questions raised by the two trends just mentioned.

Another problem which we have been forced to confront is a better understanding of part-time enrolment. Using the student traceback model we have found that a major share of our part-time spring and summer enrolment

is composed of students who are full-time during the fall and winter sessions. Also we are looking at the possibilities that many part-timers during the regular academic year were previously full-time. The answers to questions of this type have major planning implications, and more of this type of information must be made available to budget planners. It is this type of information that is usually not available in the planning process.

ALLOCATION STRATEGIES

At The University of Cincinnati a form of *indirect* reallocation was used as we began to experience an overall stabilization of enrolment with internal shifts of demand among faculties. The budget plan called for varying reductions in the vice-presidential budgets. The percentage reduction for each vice-president was based on an assessment of the flexibility in the area budget. For example, the vice-president responsible for Physical Plant Operations and Maintenance received a smaller percentage decrease because it was recognized that his area was faced with a high degree of uncontrollable costs such as inflationary increases in utility and materials costs. The vice-presidents then allocated the reductions to the various units within their area. The purpose of the incremental reduction was two-fold. The principal intent was to bring the operating budget in line with reduced real income, but there was also an underlying reallocation strategy. A portion of the savings achieved was set aside as a reserve which could be used to restore funds to various units and in some instances, where there was a clear need, to actually increase a unit's budget.

There were several notable shortcomings in this particular reallocation strategy. The original budgets submitted by the vice-presidents for review amounted to wish lists and therefore contained requests for funding which exceeded the University's realistic expectations of income.

Consequently, when individual units were asked to reduce their budgets the most obvious approach was to drop their request for additional funds related to program enhancement, additional staff, and equipment. Another alternative often used was to make unrealistic cuts in the supplies portion of the budget.

The University of Calgary has in part resorted to a similar method of budget planning and allocation. Initially across the board reductions are made to all operating units. The magnitude of the reduction is based on an estimate of reduction in expenditures necessary to meet anticipated operating revenues plus an additional amount intended as a reserve. When the various units make their presentations to the University Budget Committee their case is designed to request a return of some portion of the reduction.

What should be obvious from exercises of this type is that resource reallocation cannot be implemented as a piecemeal approach to fiscal planning. Its success depends upon the conjunction of a variety of other planning functions:

1. Formulation of institutional goals and priorities
2. Changes in the organizational framework--
 - a) operational structure
 - b) decision structure
 - c) information structure
3. Long- and short-range income forecasts
4. Enrolment projections
5. Budget review process (control)
6. Academic program review process
7. Information systems review

Mr. Eric Hillman, at The University of Calgary, has suggested a systematic approach for dealing with the problem of institutional priorities and resource demands. The methodology was initially designed to deal with planning proposals for new programs in terms of the required resources, the potential sources of funds, and space allocation necessary to meet the requests--the basic components of the model suggest to me a more general heuristic approach to questions of resource allocation.

The model could be called, for lack of a better name, an "Institutional Priorities Check List" and should be implemented as part of an integrated program review and budget planning process. The basic notion is that while reviewing institutional programs, three different priorities should be associated with programs requesting increased resources:

1. Faculty's priority
2. Institutional priority
3. Priority guideline for budget and space allocation
 - a) Reallocation or adjustment within the faculty (unit) continuing cost budget or space inventory
 - b) Reallocation or adjustment within the institution if faculty (unit) overall load or space needs warrant
 - c) Funding from provincial government (primarily limited to new programs and new capital construction)
 - d) Funding sources outside the university budget
 - e) Other action

The advantage of this three part approach is that a review committee can establish a program's priority within the faculty or budgetary unit under study. After this has been done for each unit, questions of institutional priority can be considered for the purpose of ranking requests for additional resources. The third step involves making assessments as to the

most desirable strategy for meeting the resource requirements. A given program may have a high institutional priority but the planning committee may ascertain that the general pattern of workloads and budget utilization in the Faculty under study is such that reallocation should be made within the Faculty to accommodate the program needs. It may on the other hand be judged that the nature of the program lends itself to funding from outside the institution in the form of provincial grants or private sources. It is important here to ascertain the nature of the resource commitment. External funding often is a viable alternative for one time expenditures, such as the acquisition of specialized research equipment etc., but where ongoing commitments are required this strategy is less desirable.

It is particularly important that a planning process such as this should be viewed in two time perspectives. First, the initial strategy for generating the required resources must be evaluated, but it is equally important not to lose sight of the fact that a short run solution should be viewed in terms of its long-range implications.

The notion of "adaptive forward planning" is an alternative approach to traditional budget planning models.¹ There are a number of subtle differences in emphasis which differentiate "adaptive forward planning" from conventional planning exercises. In order to select the optimum course of action the process should be designed to concentrate on the assumption and trends underlying the plan and not on specific financial aspects of the plan. This can often be accomplished by forcing the planners to consider

¹R. Paul, N. Donovan, and J. Taylor, "The Reality Gap in Strategic Planning," Harvard Business Review Vol. 56, Number 3, May-June, 1978. pp. 124-130.

alternative scenarios so that they must examine the various assumptions applicable to future operating environments. Planning processes must be able to differentiate between the type of risks inherent in management decisions based on each plan (scenario). The process should be geared to the identification of critical events. Most conventional plans are time dependent and treat budget allocations, which are controllable, in the same manner as enrolments, which cannot for the most part be controlled. As a consequence the momentum of planned commitment of resources tends to give budget figures a life of their own. Plans geared to events such as enrolment levels have the effect of minimizing the type of balance sheet mistakes to which we are particularly prone when funding new or expanded programs. Related to this is the importance of deciding in advance the criteria for abandoning programs. Events control the extent to which resources are allocated to programs; abandonment criteria determine whether further resources will be allocated. One of the most fundamental ideas of "adaptive forward planning" is the notion of regular review and refinement of both the plan and the planning process--this is also the feature which taxes most the institutions' information systems. It should be pointed out that the type of information used in the formulation of the plan is not necessarily the type of information necessary for monitoring the progress toward implementation of the plan.

INFORMATION SYSTEMS

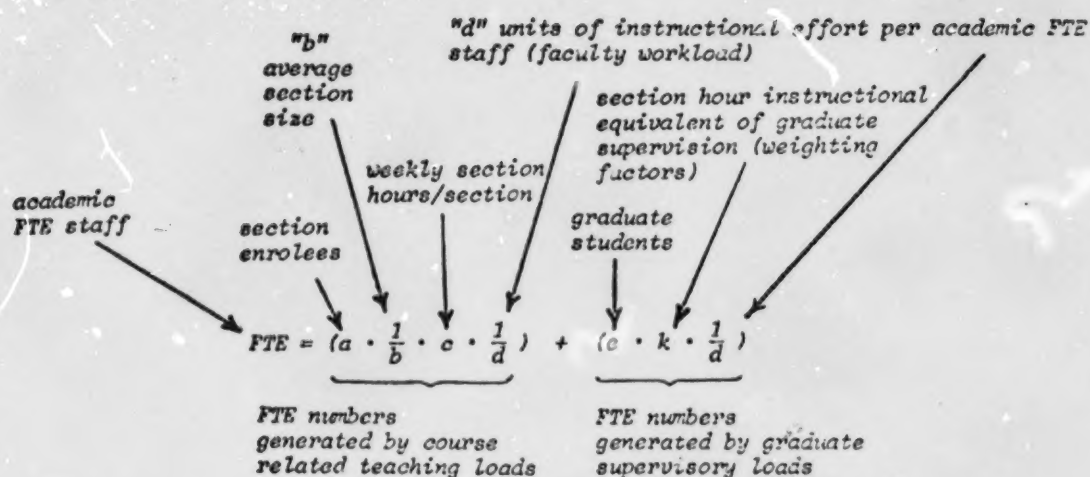
I should like to conclude with a brief discussion of an information system designed to assist budget planners with questions relating to resource allocation. The Academic Resource Evaluation Guideline (AREG)¹

¹Office of Institutional Research, Academic Resource Evaluation Guideline, Report 110 (Calgary: The University of Calgary, October 1976).

is an analytical model developed at The University of Calgary for estimating the number of academic staff required to support the total academic activity of Faculties. The model is based on the quantification of academic practices and policies of the institution. AREG calculates academic staff for a Faculty in proportion to the departmental loads for course related teaching and supervision of graduate students. The model does not attempt to quantify other activities that the University expects and requires of its teaching faculty, such as research and public service. The assumption is made that these non-teaching activities are conducted in proportion to the formal instructional loads. Course related teaching loads are calculated by dividing the number of students enrolled in course sections by the average section size for the appropriate major discipline group and multiplying by the average number of hours per week a section meets (this parameter is also treated as a group policy parameter) to arrive at the number of formal instructional hours taught (section hours). Similarly, graduate student supervisory loads are calculated by multiplying the number of graduate students in each program of study by a factor that reflects the agreed weighting (policy parameter) of the supervisory load for the particular program of study. The final calculation involves the division of the course related teaching load plus graduate student supervisory load by the faculty workload to yield academic staff numbers.

The basic equation of AREG is:

$$FTE = (a \cdot \frac{1}{b} \cdot c \cdot \frac{1}{d}) + (e \cdot k \cdot \frac{1}{d})$$



The computed academic staff numbers are then compared with the actual Faculty staff levels to determine the ratio of AREG load to existing levels. This is done for the current year and AREG projections are also computed based on projected student enrolment loads for the budget year under consideration.

The AREG academic FTE staff numbers are presented to The University Budget Committee as benchmarks in developing budget recommendations.

Table I at the end of the paper represents the various workload indices which are provided to The University Budget Committee. Table II shows the comparison of AREG staff numbers to actual faculty counts. Though both tables provide figures aggregated by Faculty, the Budget Committee has in the past been supplied with additional data disaggregated to the departmental level for each Faculty. When making decisions about reallocation of funds, the Budget Committee has tended to take two views of the data, both vertical and longitudinal. The vertical view involves comparison between Faculties, while the longitudinal analysis rests on a comparison of how a particular Faculty has performed historically in terms of its own numbers.

TABLE I
WORKLOAD/RESOURCE INDICATORS¹

FACULTY	WEEKLY STUDENT HOURS/FTE TEACHING STAFF				SECTION HOURS/FTE TEACHING STAFF				SECTION HOURS + SECTION HOUR EQUIVALENT FOR GRADUATES PER FTE TEACHING STAFF				(SECTION HOURS/FTE TEACHING STAFF) * AVERAGE SECTION SIZE			
	1974	1975	1976	1977	1974	1975	1976	1977	1974	1975	1976	1977	1974	1975	1976	1977
A	368	287	247	228	8.8	10.6	9.7	8.8	8.8	10.8	10.1	9.6	363	255	239	225
B	230	211	184 ²	180	9.6	9.5	8.5 ²	10.8	13.2	12.9	12.0 ²	14.0	191	178	148 ²	150
C	190	252	205	213	8.9	10.9	7.7	7.1	10.8	13.7	10.0	9.1	158	224	182	191
D	N/A	56	88	73	N/A	10.0	12.1	10.0	N/A	16.8	23.5	21.2	N/A	61	92	73
E	191	170	171	145	14.9	14.8	14.2	14.1	15.0	14.9	14.3	14.1	160	151	142	115
F	155	163	157	151	8.7	8.7	8.5	8.0	9.7	9.8	9.6	8.9	137	149	146	135
G	132	117	116	93	17.5	12.8	10.8	9.3	17.5	12.8	10.8	9.3	150	118	121	99
H	N/A	287	293	235	N/A	8.8	11.5	10.5	N/A	8.8	11.5	10.6	N/A	285	266	226
I	227	248	219	221	9.9	9.4	10.0	9.8	11.8	11.2	11.6	11.6	229	245	217	209
J	227	244	227	230	8.6	8.4	8.1	9.1	10.2	10.1	10.0	10.7	222	242	227	229
K	143	152	150	133	16.2	13.2	19.0	17.5	17.5	14.9	20.7	18.7	172	196	175	164
TOTAL	207	219	200	194	10.0	10.0	9.8	9.9	11.5	11.7	11.7	11.6	195	207	193	194

¹All data except FTE teaching staff are as of December 1 of given year. FTE teaching staff are "actuals" used in calculation of the AREG for the given year. 1977 data are unofficial.

²FTE teaching staff for Student Teaching are included.

TABLE II
COMPARISON OF INDICES AND RATIOS OF AREG
AND ACTUAL FACULTY COUNTS

FACULTY	RATIO OF AREG ACTUAL ¹ NUMBERS AND PRELIMINARY ACTUAL FACULTY COUNT				RATIO OF AREG ACTUAL NUMBERS AND PRELIMINARY ACTUAL FACULTY COUNT NORMALIZED AT 1974				AVERAGE OF ALL INDICES			
	1974	1975	1976	1977	1974	1975	1976	1977	1974	1975	1976	1977
A	1.16	0.94	0.96	1.18	1.00	0.81	0.83	1.02	1.00	0.98	0.90	0.83
B	1.21	1.27	1.31 ²	1.23	1.00	1.05	1.08	1.02	1.00	0.95	0.84	0.94
C	1.09	1.30	1.23	1.24	1.00	1.27	1.13	1.14	1.00	1.33	1.02	1.01
D	-	-	1.95	1.83	-	-	1.00	0.94	-	1.00	1.42	1.19
E	1.20	1.11	1.05	1.00	1.00	0.93	0.88	0.83	1.00	0.96	0.92	0.84
F	0.89	0.92	0.97	1.00	1.00	1.03	1.09	1.12	1.00	1.04	1.01	0.95
G	0.54	0.48	0.44	0.29	1.00	0.89	0.81	0.54	1.00	0.79	0.73	0.61
H	0.66	0.81	1.00	0.79	-	1.00	1.23	0.98	-	1.00	1.14	1.00
I	1.05	0.94	0.88	0.93	1.00	0.90	0.84	0.89	1.00	1.02	0.98	0.96
J	0.91	0.91	0.88	0.87	1.00	1.00	0.97	0.96	1.00	1.03	0.99	1.04
K	0.69	0.76	0.82	0.72	1.00	1.10	1.19	1.04	1.00	0.97	1.11	1.01
TOTAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.04	0.99	0.97

¹AREG numbers are calculations of AREG made with actual Fall data. Workload represented by the indices could be decreasing for a particular Faculty while the AREG/Actual FTE count shows an increase. This reflects the influence of group parameters on individual Faculty AREG numbers.

²AREG numbers did not include Practicum Office in 1976. Therefore, the FTE teaching staff for "Student Teaching" have been excluded from this ratio.

³Faculty "D" ratio of AREG and actual faculty counts is indexed at 1976 = 1.00 as 1976 is the first year for which AREG figures exist. The average of all indices is indexed at 1975 = 100 because data prior to 1975 may not consistently represent load.

⁴Faculty "H" data are indexed at 1975 = 1.00 because FTE faculty counts prior to 1975 include associated staff.